

# ASSESSMENT ESG

EIDOSMEDIA

2023



## INDEX

<b>EIDOSMEDIA'S COMMITMENT TO ESG</b>	3
<b>STAKEHOLDER ENGAGEMENT</b>	4
<b>MATERIALITY ANALYSIS</b>	6
<b>MATERIAL TOPICS REFERENCE FRAMEWORK</b>	8
<b>ONGOING INITIATIVES: THE SUSTAINABILITY ASSESSMENT</b>	9
- MAIN RESULTS	10
- IMPROVEMENT PLAN	13
<b>EIDOSMEDIA'S CURRENT POSITIONING IN RELATION TO THE SECTOR AND MAIN COMPETITORS</b>	14
<b>CONCLUSION AND NEXT STEPS</b>	18

## FIGURE INDEX

FIGURE 1 - STAKEHOLDER BREAKDOWN	5
FIGURE 2 - ITALIAN QUESTIONNAIRE RESULTS	5
FIGURE 3 - ENGLISH QUESTIONNAIRE RESULTS	5
FIGURE 4 - MATERIALITY ANALYSIS RESULTS	6
FIGURE 5 - EIDOSMEDIA SUSTAINABILITY DEGREE	10
FIGURE 6 - SCORES OBTAINED FOR THE ENVIRONMENTAL, SOCIAL AND GOVERNANCE PILLARS	11
FIGURE 7 - SCORES OBTAINED FOR THE MONITORED SDGs	12
FIGURE 8 - RELATIONS BETWEEN SDGs AND GAP ANALYSIS INDICATORS	15
FIGURE 9 - INTERNAL POSITIONING OF EIDOSMEDIA (STRATEGY X TACTIC)	16
FIGURE 10 – POSITIONING OF EIDOSMEDIA AGAINST COMPETITORS AND MARKET	17

## TABLE INDEX

TABLE 1 – MATERIAL THEMES, IMPACTS, RISKS AND OPPORTUNITIES	7
TABLE 2 - LINKING SDGs AND REFERENCE STANDARDS	8
TABLE 3 - KPIs AND RESULTS ACHIEVED	12
TABLE 4 – EIDOSMEDIA IMPROVEMENT PLAN	13

## EIDOSMEDIA'S COMMITMENT TO ESG

Promoting sustainable development means ensuring that future generations have the same availability of resources as the present generation, thereby ensuring the satisfaction of their needs and leaving behind a healthy planet that allows for the continued development of life. In order to achieve such an important goal, it is crucial for everyone to do their part. In particular, companies are increasingly required to assess the potential positive and negative impacts their activities have on environmental and social aspects.



Through the use of specific analysis processes and involving their key stakeholders, companies can identify the areas to focus on most, considering the sector in which they operate and the unique characteristics of their business. To further validate the results obtained from analyses and evaluations in the ESG context, it is essential to align with and adhere to precise and recognized international standards and principles to ensure reliability and transparency in information communication.

In line with this vision, Eidosmedia S.p.A. is committed to continually improving its ESG performance by integrating sustainability principles into its operational logic and strategic decision-making. Furthermore, to contribute to the achievement of significant global sustainability goals, known as **SDGs (Sustainable Development Goals)**, Eidosmedia S.p.A. has undergone an internal assessment process to analyze its performance in relation to the management of these international targets.

Eidosmedia S.p.A.'s commitment to incorporating sustainable principles and global corporate governance objectives into its business model, **placing economic, social, and environmental aspects on an equal footing**, is also evident in the development of this document. Through this summary report, Eidosmedia S.p.A. aims to **communicate transparently** and highlight the procedures and activities implemented to enhance its approach to ESG management and its sustainable performance.

The ultimate goal of the company is to **establish precise guidelines, as well as ambitious targets**, to promote and support the sustainability journey undertaken and to increase its environmental and social responsibility.

## STAKEHOLDER ENGAGEMENT



As a demonstration of Eidosmedia S.p.A.'s commitment to assess and communicate in greater detail the ESG-related themes and their impacts associated with its activities and operations, **the main categories of stakeholders relevant to the company were involved in the analysis.**

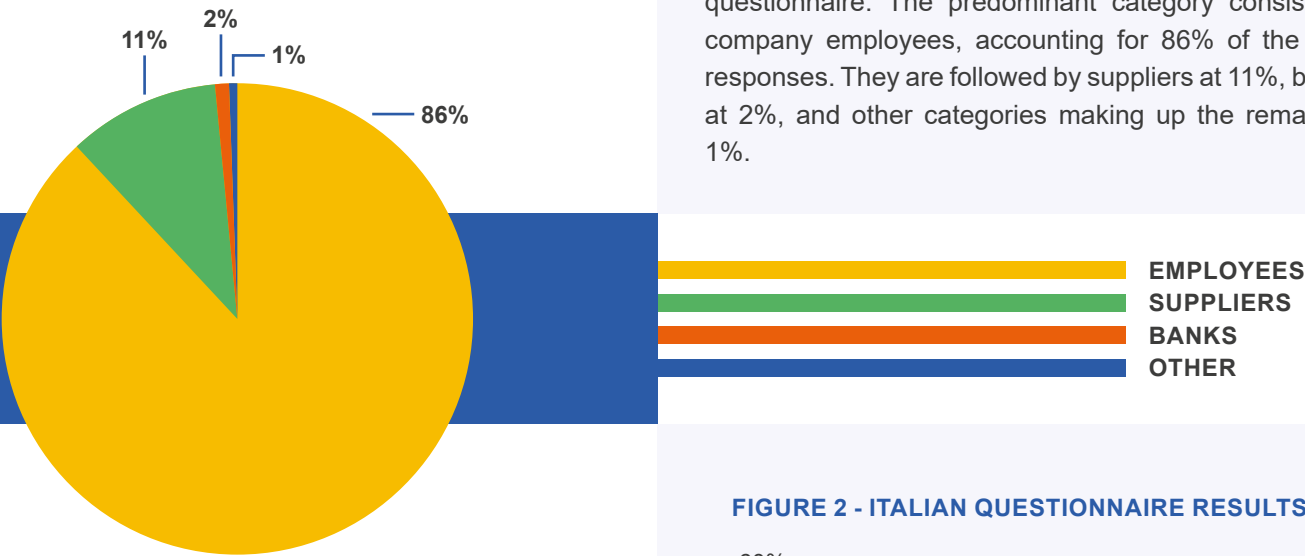
In the corporate context, **stakeholders are commonly defined as groups of individuals or entities that can influence or be influenced by a company's activities.** They encompass various figures and entities that could and should be involved in corporate strategies, as they experience the effects of the decisions made. Including key stakeholders in assessment choices and business strategic plans is an essential process to accurately identify the most relevant aspects for a company.

Eidosmedia S.p.A., in order to understand and gather the opinions of its stakeholders, has decided to send them a **sustainability questionnaire** tailored to their perceptions. The questionnaire was developed with the support of Benefit **Circularity®**, a company active in guiding businesses towards a positive transformation of their business model from a sustainable perspective. Within the questionnaire, respondents were asked to express their opinions on various sustainability aspects and provide an assessment regarding the importance of certain ESG themes for the business of Eidosmedia S.p.A., with a particular focus on the impacts generated on the environment and society as a whole.

With the aim of obtaining results that are as consistent and representative as possible, **the engagement process was extended to stakeholders both in Italy and abroad**, offering versions of the questionnaire in both Italian and English. The activity yielded positive outcomes, with a **response rate of 72.3% among the total subjects reached for the Italian part and 59.4% for the English part.** Furthermore, the perceptions of the involved stakeholders align with the commitments of the company, demonstrating a positive consideration for Eidosmedia S.p.A. from the respondents.



FIGURE 1 - STAKEHOLDER BREAKDOWN



The charts presented provide the external opinions that stakeholders have on Eidosmedia S.p.A.'s commitment to sustainability aspects.



FIGURE 2 - ITALIAN QUESTIONNAIRE RESULTS

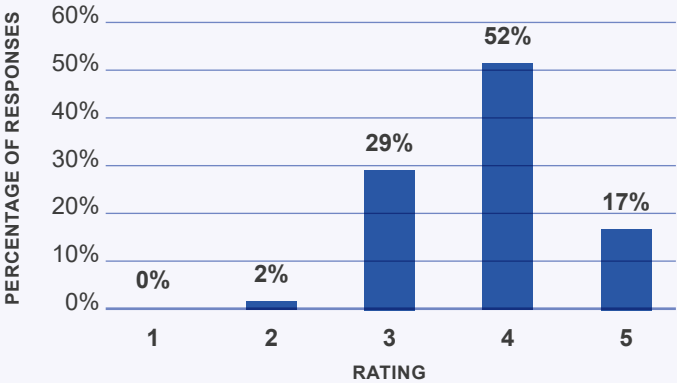
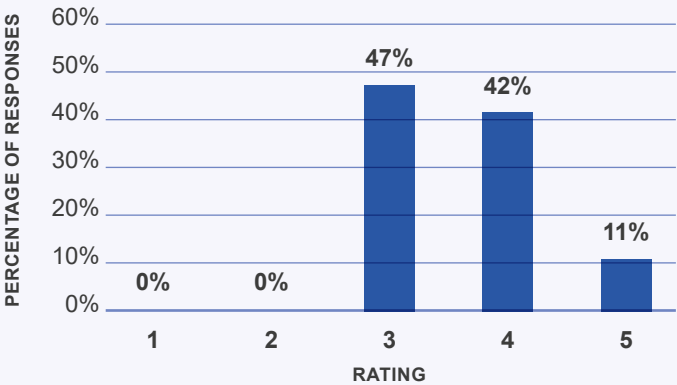


FIGURE 3 - ENGLISH QUESTIONNAIRE RESULTS



The scores assignable range from 1 to 5, with 1 representing zero satisfaction from stakeholders regarding the company's commitment and 5 indicating a high level of approval for what has been done or is about to be implemented. From the obtained responses, it emerges that the perception of stakeholders towards Eidosmedia S.p.A.'s sustainability commitments is very positive.

# MATERIALITY ANALYSIS

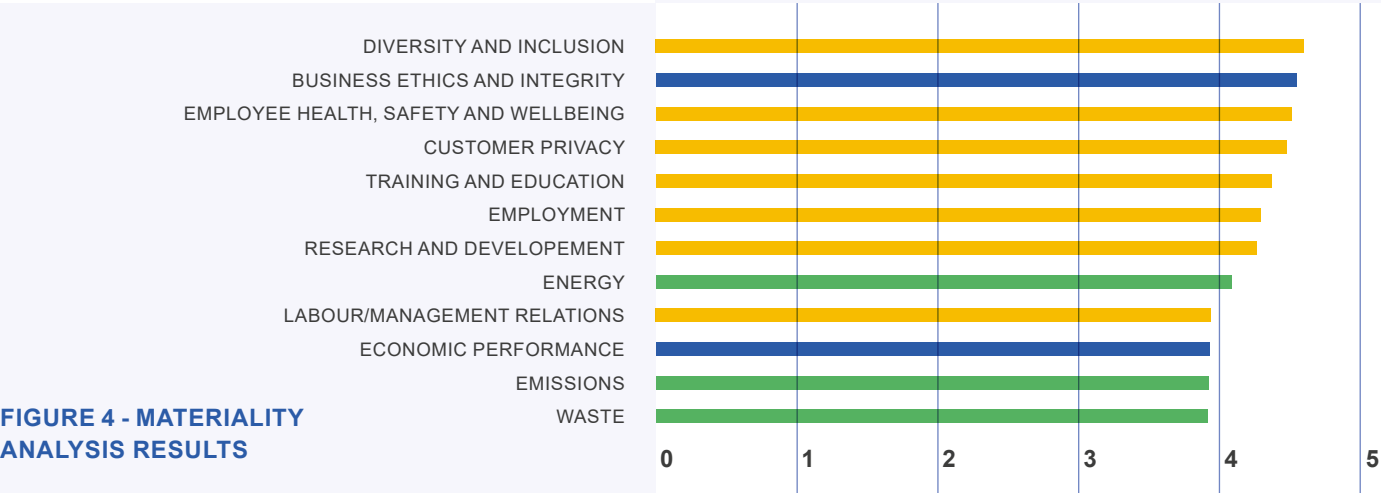


The introduction of the new European directive known as the “**Corporate Sustainability Reporting Directive**” (CSRD), which came into effect on January 5 2023, **establishes the need to promote further commitment in reporting sustainability information for companies**, identifying more stringent requirements and demanding a broader level of detail.

Eidosmedia S.p.A., despite not falling among the entities involved by the CSRD and therefore not yet obligated to report this information, is proud to have nonetheless embarked on a sustainability path to engage in the assessment of ESG aspects and prepare adequately for future reporting obligations. Furthermore, to give greater value to the expressed commitment, the company has set the goal of developing a **sustainability strategic plan in 2024**.

The approach used for assessing ESG impacts related to business activities involves a materiality analysis conducted with the active involvement of top management, employees, and external stakeholders. The main innovation introduced by the CSRD in the materiality analysis process is the **concept of “double materiality”**. This new approach requires organizations to report both the impacts of the company’s activities on people and the environment and those resulting from how sustainability issues affect the company.

Following this analysis, **12 material themes** for Eidosmedia S.p.A. have emerged, to which some **positive and negative impacts** have been associated, defined according to the criteria of the **international standards GRI 3.1 and 3.2**.



The theme deemed most important according to internal and external perceptions is “**Diversity and Inclusion**”, followed by “**Business Ethics and Integrity**” and “**Employee health, safety, and wellbeing**”.



The commitment to a more transparent and responsible reporting and management of ESG aspects is further demonstrated by the fact that the adopted process, in addition to representing and assessing its direct impacts, takes into account the complex correlations between internal and external risk and/or opportunity factors. This is done in order to report material themes with a particularly detailed level of accuracy.

**TABLE 1 – MATERIAL THEMES, IMPACTS, RISKS AND OPPORTUNITIES**

THEMES		IMPACTS	RISK AND/OR OPPORTUNITY FACTORS
<b>BUSINESS ETHICS AND INTEGRITY</b>	Negative	Loss of values, lack of ethical coherence with mission and vision, and negative company reputation.	Lack of appropriate systems and procedures to ensure the absence of risk situations.
	Positive	Transparency in all business facets with consequent operational coherence and external recognition.	Careful management of ethical and integrity aspects with constant and accurate communication.
<b>RESEARCH AND DEVELOPMENT</b>	Negative	Loss of competitiveness and market share due to more developed competitors.	Limited investments in terms of time and money for the R&D area.
	Positive	Cutting-edge processes and products, continuous updates on the latest trends to consolidate the company's positioning.	Presence of a dedicated team or establishment of periodic discussion sessions on the topic.
<b>ECONOMIC PERFORMANCE</b>	Negative	Limited investment capacity and few financial resources to carry out business activities.	Unwise and inattentive management of corporate capital.
	Positive	Growing revenue with the possibility of technological upgrades and production efficiencies.	Effective market analysis to understand where to direct business and responsible investment evaluations.
<b>ENERGY</b>	Negative	Energy inefficiency, reputational and operational risks associated with the use of fossil fuels.	Increase in prices of fossil fuels and emission permits, negative external reputation.
	Positive	Reduction of energy consumption and emissions contributing to climate change, continuous and secure sourcing.	Alignment with climate objectives, greater control of one's own consumption, and process optimization.
<b>EMISSIONS</b>	Negative	Release of toxic agents leading to air pollution.	Still massive use of fossil fuels and lack of air filtration systems.
	Positive	Reduction of atmospheric emissions, enhancement of public health, and ecosystems.	Measurement and control of one's emissions and presence of projects to reduce them.
<b>WASTE</b>	Negative	Lack of attention to proper waste management, increased waste production causing environmental damage.	Inefficiency in waste disposal and lack of processes for material valorization.
	Positive	Reduction in the purchase of virgin raw materials and costs for acquiring new resources. Decrease in pollution due to reduced waste sent for disposal.	Increased recovery and/or recycling of waste, reducing those sent for disposal and promoting circular economy activities.
<b>EMPLOYMENT</b>	Negative	Employee turnover and low employee productivity.	Lack of policies to promote corporate welfare.
	Positive	High employee satisfaction, a work environment conducive to development, and business growth.	Market attractiveness, high employee performance, and a proper work-life balance.
<b>LABOUR/ MANAGEMENT RELATIONS</b>	Negative	Possible discrepancy between company goals and common objectives, ineffective and imprecise internal communication.	Underdeveloped and undefined channels and modes of internal communication.
	Positive	Consistency between core business and recognition of all involved parties. Solid alignment between Top Management decisions and staff operations	Frequent meetings between Top Management and employees and developed personnel listening activities.
<b>TRAINING AND EDUCATION</b>	Negative	Operational know-how at risk, demotivated personnel, and insufficient training on new trends or work dynamics.	Underdeveloped and undefined training moments and activities. Outdated and uninspiring training methods
	Positive	Constant professional and personal growth of employees, continuous updating of activities.	Competent and always updated personnel with constant training activities.
<b>DIVERSITY AND INCLUSION</b>	Negative	Possible limitation of representation of diversity and equity in the workplace, static innovation, and limited perspectives	High talent mobility and risk of internal conflicts. Limited involvement of diverse cultures hindering development.
	Positive	Promotion of an inclusive, fair, and diverse work environment.	Increased productivity and creativity of employees. Inclusion of female figures and individuals from diverse ethnic backgrounds to stimulate growth.
<b>CUSTOMER PRIVACY</b>	Negative	Loss of customer trust and external reputation risk.	Loss of sensitive data and risk of violating established norms. Customer loyalty and business opportunity growth
	Positive	Increased customer trust and enhanced corporate credibility.	Implementation of effective and updated control systems. Customer loyalty and business opportunity growth.
<b>EMPLOYEE HEALTH, SAFETY AND WELLBEING</b>	Negative	Rise in workplace injuries and decrease in productivity.	Lack of an accident management system and insufficient and effective training on this topic.
	Positive	Secure and confident employees in performing activities, reducing the accident rate.	Constant education activities on risk situations and periodic checks of the level of hazard awareness in the company.

## MATERIAL TOPICS REFERENCE FRAMEWORK

The analysis conducted allows the reconstruction of results within a broader regulatory framework, involving more than one reporting standard.

The purpose of this representation is to **highlight the existing connections between the most relevant impacts and the most authoritative globally recognized regulatory guidelines**. This is done to demonstrate the company's ongoing commitment to implementing sustainability principles in accordance with global standards.

**TABLE 2 - LINKING SDGs AND REFERENCE STANDARDS**

THEMES	SDG's	SASB	ESG Certification	EFRAF	Reference GRI
<b>BUSINESS ETHICS AND INTEGRITY</b>	Objective 16: Peace, Justice and Strong Institutions	Business Ethics	Code of conduct	ESRS G1 Corporate Conduct	Reference to GRI 2 in general
<b>RESEARCH AND DEVELOPMENT</b>	Objective 9: Industry, Innovation and Infrastructure	Product Design & Lifecycle Management	Organizational capabilities and competence	ESRS G1 Corporate Conduct	301 Materials
<b>ECONOMIC PERFORMANCE</b>	Objective 8: Decent Work and Economic Growth	Business Model Resilience	Environmental, social, and governance policy	ESRS G1 Corporate Conduct	201 Economic Performance
<b>ENERGY</b>	Objective 7: Affordable and Clean Energy	Energy Management	Energy consumption	ESRS E5 Resources and Circular Economy	302 Energy
<b>EMISSIONS</b>	Objective 13: Climate Action	GHG Emissions	Greenhouse gas emissions	ESRS E2 Pollution	305 Emissions
<b>WASTE</b>	Objective 12: Responsible Consumption and Production	Waste & Hazardous Materials Management	Pollution and waste	ESRS E5 Resources and Circular Economy	306 Waste
<b>EMPLOYMENT</b>	Objective 8: Decent Work and Economic Growth	Employee Health & Safety	Productivity, skills, and worker development	ESRS S1 Own Workforce	402 Labour/ Management Relations
<b>LABOUR/MANAGEMENT RELATIONS</b>	Objective 12: Responsible Consumption and Production	Selling Practices & Product Labeling	Organisational skills and competences	ESRS G1 Corporate Conduct	202 Market Presence
<b>TRAINING AND EDUCATION</b>	Objective 4: Quality Education	Employee Engagement, Diversity & Inclusion	Productivity, skills, and worker development	ESRS S2 Value Chain Workers	404 Training and Education
<b>DIVERSITY AND INCLUSION</b>	Objective 10: Reduced Inequalities	Employee Engagement, Diversity & Inclusion	Human rights	ESRS S1 Own Workforce	405 Diversity and Equal Opportunity
<b>CUSTOMER PRIVACY</b>	Objective 16: Peace, Justice and Strong Institutions	Customer Privacy	Product/service safety and quality	ESRS S4 Customers and End Users	418 Customer Privacy
<b>EMPLOYEE HEALTH, SAFETY AND WELLBEING</b>	Objective 3: Good Health and Well-being	Employee Health & Safety	Legal compliance	ESRS S1 Own Workforce	403 Occupational Health and Safety





## ONGOING INITIATIVES: THE SUSTAINABILITY ASSESSMENT

In November 2023, Eidosmedia S.p.A. underwent an assessment of its sustainability performance through the Circularity **Sustainability Assessment**. The Sustainability Assessment is a tool created by **Circularity®** with the aim of measuring the Sustainability Grade of the company undergoing the evaluation. The **Sustainability Grade** is assessed based on the results achieved for each **Sustainable Development Goal (SDG)**, as defined by the United Nations and applied within the corporate dimension.

The Sustainability Grade of Eidosmedia S.p.A. was estimated through the completion of the **Performance Questionnaire**, designed to monitor both the current state of corporate sustainability and the company's trend in pursuing the SDGs.

The results obtained are weighted based on the **company's materiality analysis**, the relevance of each SDG to its business strategy, and the **materiality of the sector** in which Eidosmedia S.p.A. operates. The sector materiality holds slightly more weight than the company's materiality, so there may be slight discrepancies between the two analyses. The integrated materiality of the Sustainability Assessment highlights SDGs 9, focusing on promoting resilient infrastructure and responsible innovations, and 12, aiming to ensure sustainable patterns of production and consumption, as top priorities.

The most relevant material topics for Eidosmedia S.p.A., identified through the internal materiality process, are connected to SDGs 3, 5, 10, and 16. However, these are not particularly relevant according to sector materiality. Interestingly, for the sector in which the company operates, related to software and information technology services, the most important areas are related to **infrastructure and system innovation, as well as responsible disposal of end-of-life equipment**.



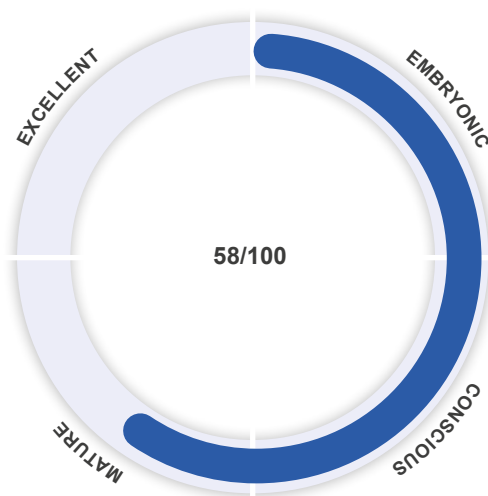
Contrary to the sector trend, Eidosmedia S.p.A. still considers it a priority to invest in **people, their professional and personal development, and promoting an inclusive and multicultural environment**. This is done while maintaining a high focus on research and development, energy, and waste, which are indeed among the material topics for the company.



For the reasons previously described, aspects related to the social and corporate governance area are of particular importance to Eidosmedia S.p.A. Specifically, the themes of **“Diversity and Inclusion”**, **“Business Ethics and Integrity”** and **“Employee Health, Safety, and Wellbeing”** are the most relevant for the company. As detailed in the following paragraphs, Eidosmedia S.p.A. scored very high in the Sustainability Assessment for the social aspect, demonstrating the effectiveness of actions taken to improve performance in this area and highlighting its significance for the company.

Based on the questionnaire results, an **Improvement Plan** has been proposed, accompanied by short-term objectives and hypotheses for actions and initiatives aimed at enhancing its Sustainability Grade.

## MAIN RESULTS



**FIGURE 5 - EIDOSMEDIA SUSTAINABILITY DEGREE**

Following the completion of the Performance Questionnaire, Eidosmedia has achieved a **“Mature” Sustainability Grade**, with a score of **58/100**.

**Attaining a “Mature” Sustainability Grade attests the significant progress of the company towards achieving Sustainable Development Goals.** The company is positioned among the more virtuous ones, recognizing sustainability as a fundamental strategic asset to integrate into its business model. However, the obtained performance still has significant room for improvement, which will be discussed in more detail in the following paragraphs.

It is important to note that, according to the logic of the Sustainability Assessment, a non-zero score is assigned only to performances that demonstrate a favorable effort towards achieving the SDGs. Negative performances, contrary to sustainability objectives, receive a zero score.



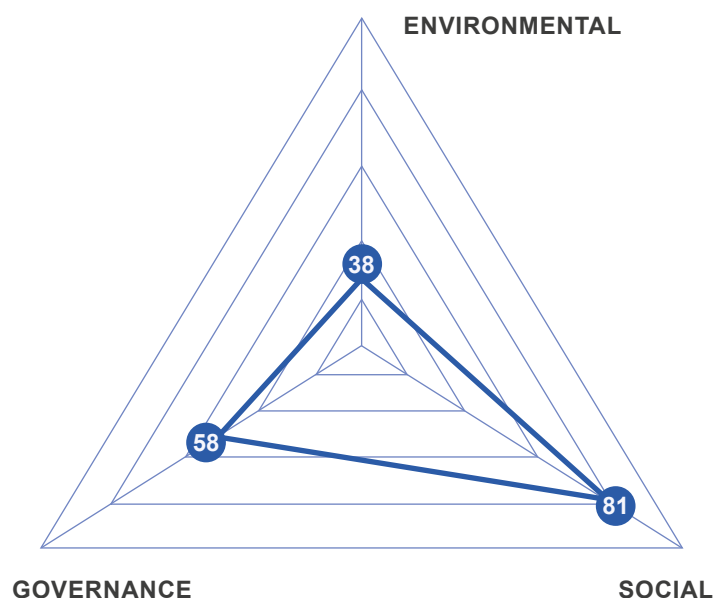
It's worth noting that the Sustainability Grade is the **result of averaging partial scores obtained for each SDG, weighted by Eidosmedia's materiality**. Results aggregated according to the three dimensions of sustainability represent a mathematical average of the scores of SDGs within each dimension. As evident from the graph in Fig. 6, there is a slight imbalance among the different performances in the three sustainability dimensions.

Specifically, the **social dimension** records a score of **81/100**, making it the best-maintained pillar by the company currently. This is followed by the **governance dimension** with a score of **58/100**, and the lowest score, **38/100**, is recorded for the **environmental dimension**. For the first pillar, the performance is attributed to an “excellent” rating, while for the other two, the observed performance is categorized as “mature” and “conscious,” respectively.

The score obtained by Eidosmedia S.p.A. is also **partially aligned with the results from the materiality analysis**, demonstrating the company's particularly high attention to social aspects and corporate management issues. The environmental aspect, while remaining an area of interest and importance for Eidosmedia S.p.A., receives less attention compared to the others, indicating more opportunities for improvement in this area.

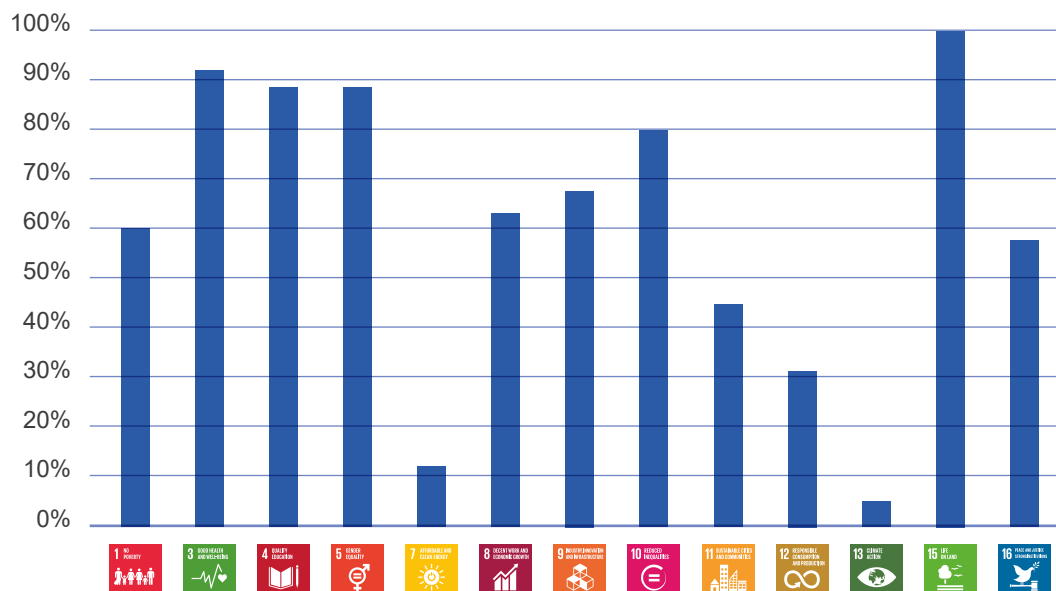


**FIGURE 6 - SCORES OBTAINED FOR THE ENVIRONMENTAL, SOCIAL AND GOVERNANCE PILLARS**



The scores obtained for each SDG are also shown below.





**FIGURE 7 - SCORES OBTAINED FOR THE MONITORED SDGs**



The assessment conducted through the tool also allows for the immediate identification of some **Key Performance Indicators (KPIs)**, useful for establishing a performance monitoring path over time. Particularly noteworthy is how Eidosmedia S.p.A. has been able to further optimize its corporate fleet, with over half of the vehicles now having a reduced environmental impact. Additionally, employee engagement in non-mandatory training and development activities is high, with over 90% of the staff participating in training courses.

The table provides a concise summary of the KPIs for which information is currently available.

**TABLE 3 - KPIs AND RESULTS ACHIEVED**

PILLAR	SDG's	KPI	RESULTS
GOVERNANCE		% of vehicles with a low environmental impact	>50%
SOCIAL		Injury rate	Year 2022: 0 Year 2021: 0
		% of employees who have participated in non-mandatory training hours	>90%
ENVIRONMENT		Electric energy consumption	-2% vs 2021

Considering the provided documentation, it was finally possible to validate the accuracy of some answers given in the questionnaire. Almost all of the collected documentation was positively evaluated, with the exception of a single document related to question 12.4, which refers to employee awareness initiatives regarding responsible consumption not directly verifiable within the organization.










## IMPROVEMENT PLAN

Once the Sustainability Assessment is completed, an automatic report is generated, accompanied by a **personalized plan** for Eidosmedia S.p.A. based on the results obtained from the completion of the Performance Questionnaire. The improvement plan includes actions related to **all indicators for which a score below 5/10** was obtained, and for each action, ideal future objectives are suggested to ensure superior performance. **The areas of intervention are organized based on the degree of relevance obtained from the materiality analysis:** highly relevant SDGs correspond to high-priority improvement actions, while areas of low priority are related to less relevant SDGs.

As mentioned earlier, the results of the materiality analysis and the Sustainability Assessment have confirmed Eidosmedia's optimal management regarding social aspects. In fact, SDGs related to these aspects have a "low" level of relevance compared to those related to environmental issues and community involvement. Consequently, **the priority SDGs for Eidosmedia to focus on are 12**, which pertains to reducing the consumption of raw materials and streamlining operations, **and 9**, which involves investments and projects in communities aimed at producing a positive social and environmental impact.

The table below shows the main improvement actions that emerged within the plan.

**TABLE 4 – EIDOSMEDIA IMPROVEMENT PLAN**

RELEVANCE	SDG's	SUGGESTED ACTIONS
HIGH		Implementation of waste monitoring systems Implementation of water consumption monitoring systems Implementation of natural gas and fuel consumption monitoring systems Reduction of electricity consumption through efficiency initiatives
		Realising investments and projects in the local community (e.g. implementing development cooperation projects focused on the development of sustainable infrastructure in fragile communities, activating public-private partnerships with NGOs, universities, public sector for projects aimed at generating sustainable industrial fabric with a positive social and environmental impact)
MEDIUM		Reducing electricity consumption through efficiency initiatives Implementation of natural gas and fuel consumption monitoring systems Use of renewable energy sources for own supply
		Monitoring company fleet consumption and employee mobility
		Implementation of GHG emission monitoring and reporting systems (Scope 1,2,3)
LOW		Implementation of supplier policies/code
		Expansion of employee social protection packages (e.g., pension plans, benefits for caregivers)
		Monitoring the supply chain according to ESG criteria Expansion of certifications held (e.g., ISO 9001; ISO 50001) Elaboration of a sustainability report
		Monitoring the supply chain according to ESG criteria



## EIDOSMEDIA'S CURRENT POSITIONING IN RELATION TO THE SECTOR AND MAIN COMPETITORS

In response to the growing need for integrating sustainability into the corporate fabric, Eidosmedia S.p.A. has conducted an in-depth evaluation of its own practices and those of competitors in the ESG context. This study was guided by a series of **international standards and practices** that formed the methodological foundation for **comparative analysis** and helped understand the company's positioning in relation to specific **ESG macro-trends**. The international standards and guidelines considered include:



ISO 26000:2010

INTERNATIONAL STANDARD PROVIDING GUIDELINES FOR ORGANIZATIONAL SOCIAL RESPONSIBILITY.



ISO 14001:2015

STANDARD FOR ENVIRONMENTAL MANAGEMENT SYSTEMS THAT ESTABLISHES CRITERIA FOR AN EFFECTIVE APPROACH TO ENVIRONMENTAL MANAGEMENT IN ORGANIZATIONS.



SA 8000

INTERNATIONAL STANDARD FOR CORPORATE SOCIAL RESPONSIBILITY, FOCUSING ON ETHICAL ISSUES IN THE WORKPLACE.



ISO 20400:2017

INTERNATIONAL STANDARD PROVIDING GUIDELINES FOR SUSTAINABLE AND RESPONSIBLE PROCUREMENT.



GRI STANDARDS 2021

REPORTING STANDARDS OFFERING A COMPREHENSIVE FRAMEWORK FOR REPORTING THE ECONOMIC, ENVIRONMENTAL, AND SOCIAL PERFORMANCE OF ORGANIZATIONS.



BS 8001:2017

BRITISH STANDARD PROVIDING GUIDELINES FOR THE CIRCULAR ECONOMY AND SUSTAINABLE RESOURCE MANAGEMENT.



UNI/TS 11820:2022

ITALIAN STANDARD PROVIDING GUIDANCE FOR THE ASSESSMENT OF THE ENVIRONMENTAL FOOTPRINT OF PRODUCTS.



CHARTER FOR EQUAL OPPORTUNITIES 2016

DOCUMENT PROMOTING GENDER EQUALITY AND EQUAL OPPORTUNITIES IN THE WORKPLACE.



EU TAXONOMY

EU REGULATORY FRAMEWORK DEFINING SUSTAINABLE ECONOMIC ACTIVITIES TO CONTRIBUTE TO SUSTAINABLE DEVELOPMENT GOALS.



CORPORATE SUSTAINABILITY DUE DILIGENCE DIRECTIVE (CSDDD)

EUROPEAN DIRECTIVE REQUIRING COMPANIES TO CONDUCT SUSTAINABILITY DUE DILIGENCE IN THEIR SUPPLY CHAINS AND BUSINESS OPERATIONS.

These tools have formed the backbone for assessing the social, environmental, and ethical impact of corporate operations. In particular, directives such as the **EU Taxonomy** have been utilized to assess Eidosmedia S.p.A.'s compliance with mandatory regulations and global objectives of the **Agenda 2030**, indicating the company's path towards alignment with European and global sustainable strategies.

Building on these references, **9 key indicators** were identified to gauge the gap between current corporate performance and desired standards. For each indicator, **sub-indicators** were identified, and a **score from 1 to 5** was assigned to provide an objective and comparable evaluation of each aspect.

**FIGURE 8 - RELATIONS BETWEEN SDGs AND GAP ANALYSIS INDICATORS**



## INDICATORS

ESG STRATEGIC GOVERNANCE	8	9		
BUSINESS ETHICS AND COMPLIANCE	16			
SUSTAINABLE SUPPLY CHAIN	8	12		
SUSTAINABILITY COMMUNICATION	12	13		
WORKERS' RIGHTS, HEALTH AND SAFETY	8			
D&I, WELFARE AND WELLBEING, PROFESSIONAL DEVELOPMENT	5	8	10	
COMMUNITY RELATIONS	16	11		
MANAGEMENT OF ENVIRONMENTAL IMPACTS	12	13	14	15
SUSTAINABLE INNOVATION	9			

In addition, for each indicator, **two dimensions** were considered:

## Strategical Dimension

This refers to the company's overall approach and vision regarding that specific ESG aspect. This includes defining objectives, developing long-term plans, and creating a guiding strategy that reflects the importance of the indicator.

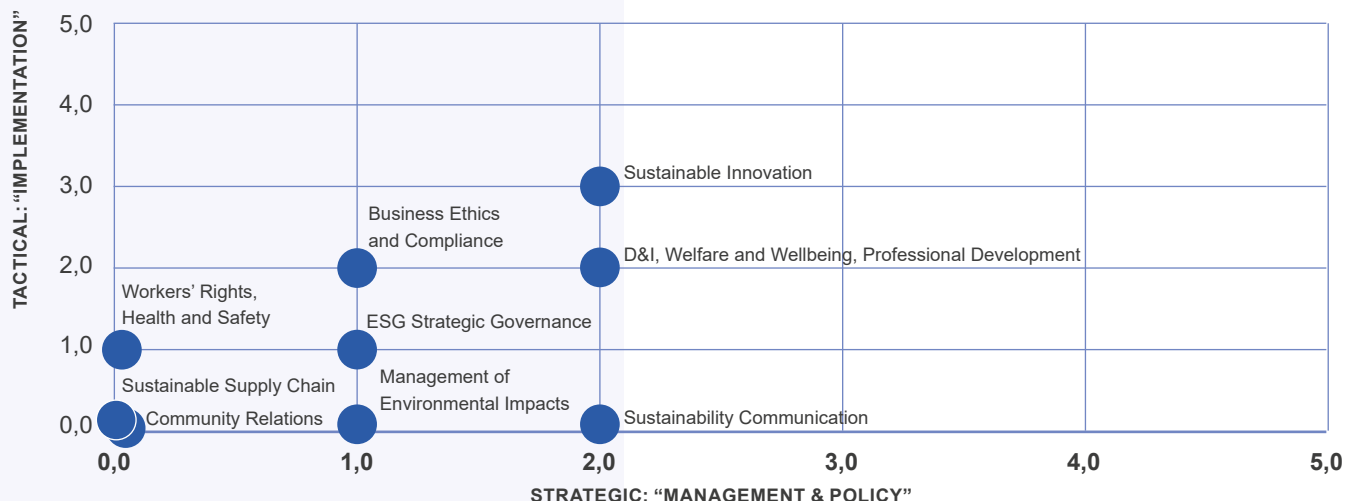
## Tactical Dimension

This focuses on the practical implementation of the strategic decisions made. It pertains to the concrete actions taken by the company to translate the strategy into reality. It includes policies, processes, procedures, and tangible tools used to implement the strategy, achieve objectives, and manage daily challenges related to the specific indicator.



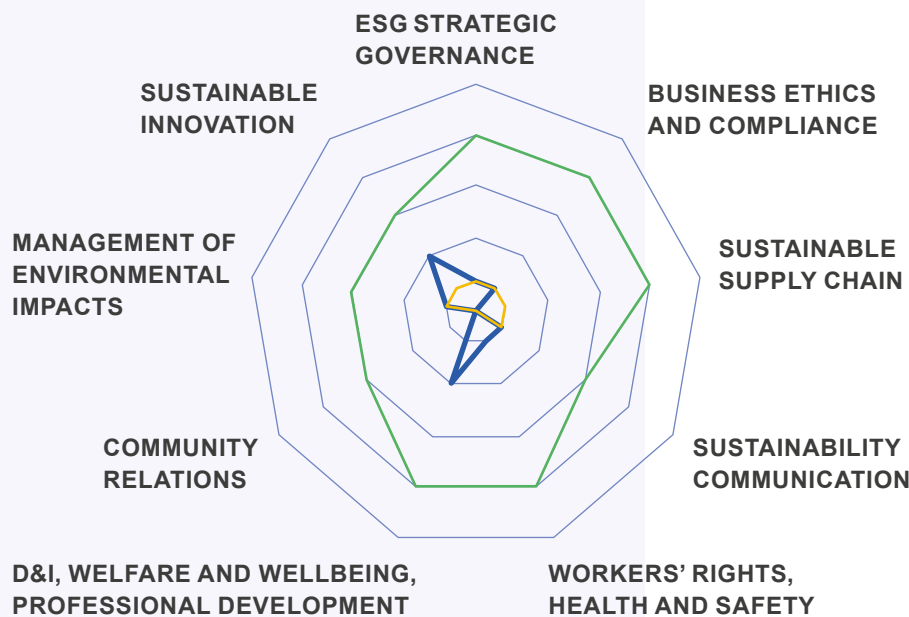
From the analysis conducted it was possible to obtain the following results: a snapshot of the **current state in terms of both strategic and tactical performance** of Eidosmedia S.p.A. in the various areas considered and the **positioning of the company in relation to key competitors and market demands**.

**FIGURE 9 - INTERNAL POSITIONING OF EIDOSMEDIA (STRATEGY X TACTIC)**



On one hand, the indicators that require more efforts and resources are those related to "Sustainable Supply Chain," "Community Relations," and "Workers' Rights, Health and Safety." On the other hand, **activities related to "D&I, Welfare and Wellbeing, Professional Development" and "Sustainable Innovation" are notably developed**. In particular, aspects related to sustainable innovation receive significant attention at Eidosmedia S.p.A., considered extremely crucial for business continuity and to remain updated with the latest industry trends. Additionally, the high level of both tactical and strategic focus on inclusion and diversity reflects their paramount importance for the company, with the "Diversity and Inclusion" theme being considered the most crucial according to the internal materiality analysis.

**FIGURE 10 - POSITIONING OF EIDOSMEDIA AGAINST COMPETITORS AND MARKET (STRATEGY X TACTICS). 0-5 SCALE**



Considering the results presented above, it is clear that Eidosmedia S.p.A. is positioned on the same level, and in some respects is even better positioned, compared to its competitors regarding all the analyzed indicators.

Specifically, aspects of the “D&I, Welfare and Wellbeing, Professional Development” indicator are significantly more developed by Eidosmedia S.p.A. compared to the competitor’s average; a similar trend is observed for the “Sustainable Innovation” indicator.

However, when it comes to meeting market demands from an ESG perspective, there is a gap across all indicators. This gap is expected to be reduced once the company publishes its first Sustainability Strategic Plan and, subsequently, its own Sustainability Report. In particular, the Sustainability Report will not only serve as a comprehensive database, both quantitatively and qualitatively, on sustainability-related issues but will also show the results of internal commitment to monitor and improve corporate performance in this sector.



## CONCLUSION AND NEXT STEPS

This report is not only a snapshot of the current sustainable practices of Eidosmedia S.p.A. but also a document expressing the company's commitment to maintain an **open dialogue with its stakeholders**, based on transparency and responsibility in pursuing ESG objectives.

With the **Sustainability Strategic Plan** and **Sustainability Report** expected in 2024 and 2025, respectively, Eidosmedia S.p.A. is dedicated to creating a sustainable and responsible future, generating a **positive impact not only on its business but also on the community and environment in which it operates**. This report is a concrete step towards achieving this ambitious goal.



With the methodological support of

